

Baton Rouge—Main Office

617 North Third Street
225-219-0102 (Assistance)
225-219-2114 (TDD)

Alexandria Regional Office

900 Murray Street, Room B-100
318-487-5333

Baton Rouge—Regional Office

8549 United Plaza Boulevard, Suite 200
225-922-2300

Lafayette Regional Office

825 Kaliste Saloom Road
Brandywine III, Suite 150
337-262-5455

Lake Charles Regional Office

One Lakeshore Drive, Suite 1550
337-491-2504

Monroe Regional Office

122 St. John Street, Room 105
318-362-3151

New Orleans Regional Office

1555 Poydras Street, Suite 900
504-568-5233

Shreveport Regional Office

1525 Fairfield Avenue, Room 630
318-676-7505

Thibodaux Regional Office

1418 Tiger Drive
985-447-0976

R-20088

9/04

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LOUISIANA USE TAX

Louisiana Department of Revenue

**LDR**

Louisiana Department of Revenue

Consumer Use Tax

If you purchased goods from out-of-state companies for use in Louisiana and were not properly charged Louisiana state sales tax, Louisiana Revised Statute 47:302(K) requires you to file and pay a Consumer Use Tax directly to the Louisiana Department of Revenue.

The Louisiana use tax was enacted in 1934 to prevent retailers located out-of-state from having an unfair competitive advantage against in-state retailers who have to charge the sales tax. Individuals in Louisiana are responsible for paying use tax on an out-of-state purchase when the item purchased is subject to the Louisiana sales tax and the retailer making the sale does not collect sales tax on the sale. Items that are subject to sales tax include computers and other electronic equipment, canned software, books, audio and video tapes, compact discs, records, clothing, appliances, furniture and other home furnishings, sporting goods, jewelry, etc. Out-of-state retailers include mail-order companies, television shopping networks, firms selling over the internet, and retailers located outside Louisiana.

The Louisiana use tax is calculated at the rate of 8%. This 8% rate, which includes 4% to be distributed by the Department of Revenue to local governments, is in lieu of the actual local rate in effect in your area, and is payable regardless of whether the actual combined state and local rate in your area is equal to, higher than, or lower than 8%.

To pay your Consumer Use Tax, complete the payment coupon in this brochure. Enter the information requested in the spaces provided on the coupon. Multiply that total by 8% (.08). The resulting figure is the amount of Consumer Use Tax you owe. Detach and mail the completed coupon along with your payment to the following:

Louisiana Department of Revenue
P.O. Box 3138
Baton Rouge, LA 70821-3138

Questions concerning Consumer Use Tax should be directed to the nearest regional office of the Louisiana Department of Revenue or to the Taxpayer Services Division at 225-219-7356.

Business Use Tax

Like individuals, business enterprises are also required to pay use tax. The use tax obligation is due on all purchases, leases, and rentals of tangible personal property and purchases of taxable services that are for use by the business and not for resale in the form of tangible personal property. If a vendor does not collect sales tax from the business at the time of purchase, lease, or rental, the business must remit the use tax directly to the Department of Revenue on its monthly or quarterly sales and use tax return.

www.revenue.louisiana.gov

R- 1035 (9/04)

Detach & send payment to:
Louisiana Department of Revenue
P.O. Box 3138
Baton Rouge, LA 70821-3138



Louisiana Department of Revenue
CONSUMER USE TAX

Date of Purchase _____

Social Security Number _____

Telephone Number (____) _____

Name _____

Total Purchase Price

.00

Address _____

City _____

State _____

Tax Rate

x .08

Zip _____

Total Use Tax Due

.00

Signature _____

Date _____

4303

